

# **Intragovernmental Activity and Balances**

## **2003 Year-End Closing Seminar**

August 11, 2003

Presented by FMS/Governmentwide  
Accounting

Financial Reports Division

Intragovernmental Policy & Analysis Team



# Topics of Discussion

- **Overview**

- Intragovernmental Hierarchies
- Governmentwide Reciprocal Categories
- Intragovernmental Impact on Governmentwide Audit

- **FMS Intragovernmental Review**

- Intragovernmental Reporting & Analysis System (IRAS)
- Intragovernmental Performance Measures

- **Agency Interfaces**

- Intragovernmental Fiduciary Confirmation System (IFCS)
- Intragovernmental Reconciliation Resources & Initiatives (IRRI) Website

# Overview

**Presented by:**

**Hayward Trapps, Team Leader  
Intragovernmental Policy & Analysis**

# Intragovernmental Hierarchies

## I. Authority Hierarchy

1. FASAB Standards
2. OMB Bulletin 01-09 (Form & Content)
3. OMB Business Rules
4. Treasury Financial Manual (TFM)
5. Federal Intragovernmental Accounting Policies Guide

# Intragovernmental Hierarchies (Cont'd)

## II. Reporting Systems Hierarchy

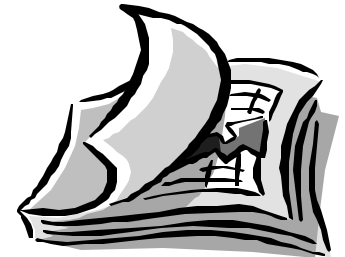
1. Agencies Core Financial Systems/IPAC & IGTP
2. Closing Package
3. FACTS I
4. IFCS
5. IRAS



## Intragovernmental Hierarchies (*Cont'd*)

### III. Government wide Required Documentation Hierarchy

1. IG AUP
2. CFO Representation
3. Year-End Status of Disposition
4. Quarterly Summary Reconciliation Report
5. IRAS Reports (Based on FACTS & Quarterly Data)



# Governmentwide Reciprocal Categories

## One to One Relationship . . .

RC, SGL Account, Closing Package Line-Item

## Governmentwide Reciprocal Categories (Cont'd)

- Fiduciary Transactions:

Reciprocal Category	Description	Accounting Impact
01	Investments in Treasury/BPD Securities	Assets/Liabilities related to Principle, Discount Premium, Amort., Debt
02	Interest on Investments: (BPD) and Borrowings (BPD & FFB) with Treasury	Assets/Liabilities related to Interest Receivable/Payable
03	Interest on Investments: (BPD) and Borrowings (BPD & FFB) with Treasury	Revenue/Expense
17	Borrowings from Treasury BPD/FFB	Asset/Liabilities related to Loans Receivable/Payable
21	Employee Benefits: (OPM – Health, Life, Retirement and (Dept of Labor – FECA)	Assets/Liabilities related to Benefits Receivable/Payable
26	Employee Benefits: (OPM – Health, Life, Retirement and (Dept of Labor – FECA)	Revenue/Expense related to Employee Benefits



## Governmentwide Reciprocal Categories (*Cont'd*)

- Non-Fiduciary (Exchange) Transactions:

Reciprocal Category	Description	Accounting Impact
18/19	Transfer Appropriations – without reimbursement and earmarked financing sources	Financing Sources and Earmarked Receipts Transferred In/Out
22	Buy/Sell Related – A/R vs. A/P	Assets/Liabilities related to Accounts Receivable/Payable, Other Liabilities
23	Buy/Sell Related – Advances From vs. To	Assets/Liabilities related to Advance, Prepayments From/To, Def Credits
24	Buy/Sell Related – Cost vs. Revenue	Revenue/Expense related to Goods Sold and Services Rendered
27	Federal Transfers	Assets/Liabilities related to Transfer Expenditure Receivable/Payable
28	Unexpended Appropriations	Equity related to Unexpended Approp. Transferred In/Out

## Governmentwide Reciprocal Categories (*Cont'd*)

- Impact of Reciprocal Categories

RC	FS	SGL	Closing Package Line-Item	SGL	Closing Package Line-Item
01	BS	1610	3.2 Investments	2530	7.2 Debt
18	SOCNP	5720	9.1 Transfer In Without Reimb.	5730	9.2 Trasfer Out Without Reimb.
22	BS	1310	2.2 Accounts Receivable, Net	2110	6.1 Accounts Payable
24	SONC	5110	11.2 Buy/Sell Revenue	6110	6.3 Buy/Sell Cost

## Governmentwide Reciprocal Categories (*Cont'd*)

- Impact on Reciprocal Categories (*Cont'd*)

			Reciprocal Categories Relate to/Consistent with----					
RC	Reporting Agency/Trading Partner	Description	Audited FS	Closing Package	RSI	FACTS	IRAS	IFCS
01	Dept 20/Dept 28	Investment in Treasury Securities	X	X	X	X	X	X
22	Dept 20/Dept 28	Accounts Recievable/Payable	X	X	X	X	X	

## Governmentwide Reciprocal Categories (*Cont'd*)

- Impact of Reciprocal Categories, *Cont'd*

Results of Agencies Closing Package Reporting			
RC	Reporting Entity	FS Line-Item/Trading Partner Detail	Amount
01	Dept 20	Debt/Dept 28	\$100 Bil
22	Dept 20	Accts Recievable/Dept 28	\$750 Bil
01	Dept 28	Investments/Dept 20	\$100 Bil
22	Dept 28	Accts Payable/Dept 20	\$ 600 Bil

## Governmentwide Reciprocal Categories (*Cont'd*)

- Impact of Reciprocal Categories, *Cont'd*

US Government Financial Report Eliminations				
RC	Reporting Agency/Trading Partner	Description	Debit	Credit
01	Dept 20/Dept 28	Investment in Treasury Securities	Debt \$100 Bil	Invest. \$100 Bil
22	Dept 20/Dept 28	Accounts Receivable/Payable	Accts Pay \$ 600 Mil Unrecon. Equity \$150 Mil	Accts Rec. \$ 750 Mil

# Intragovernmental Impact on Governmentwide Audit

## Elements of CFO Representation

- A. Financial Statement Consistency with RSI
- B. RSI Consistency with \*Closing Package
- C. \*Closing Package Consistency with FACTS I
- D. \*Closing Package Reconciliation, by  
Reciprocal Category with Trading Partner

\* Closing Package is required for FY 2004

## **Intragovernmental Impact on Governmentwide Audit (Cont'd)**

### **Elements of IG Agreed Upon Procedures**

- A. Attestation to all Elements of CFO Rep.
- B. Review/Comparison Test of IRAS Data (\*Closing Package) to Subsidiary Records
- C. Test Intragovernmental Controls for Financial Reporting
- D. Test Reconciliation of Material Intragovernmental Activity/Balances with TP

## **Intragovernmental Impact on Governmentwide Audit (*Cont'd*)**

### **Impact of Agencies Intragovernmental Reconciliation on the US Gov't FR**

- Assurance that the FR is not Viewed as Possible Material Misstatement
- Sets the Table for Meaningful Eliminations
- All Differences will be Adjusted Against Unreconciled Equity Account (identified by Trading Partner & Reciprocal Category)



# Intragovernmental Impact on Governmentwide Audit (*Cont'd*)

## A Peak Into the Future

- Effective Quarterly Reconciliation Uncovers Material Differences
- Consistent FACTS I, RSI and Closing Package Reporting
- Detail Order Level System Functional for all Elements of Buy/Sell
- Reporting Level System Consolidated for Analysis/Confirmations

# Intragovernmental Impact on Governmentwide Audit (*Cont'd*)

## A Peak Into the Future, *Cont'd*

- GAO Concludes:
  - (1) Intragovernmental Out-of-Balance Condition is Immaterial,
  - (2) Elimination of Intragovernmental Activity/Balances is Free from Material Misstatement, and
  - (3) Intragovernmental Internal Controls for Financial Reporting is Deemed Effective at the Federal Entity Level (Based on results of IGAUP) and Governmentwide Level (Based on Testing IRAS and Closing Package Elements).

# **FMS Intragovernmental Review**

Presented by:

Ella Hughes-Bailey  
Intragovernmental Policy Project Leader

# **Intragovernmental Reporting and Analysis System (IRAS)**

## **IRAS Concept**

- Synthesizes federal entities intragovernmental activity and balances reporting [Quarterly (unaudited) trial balance data, FACTS I, IFCS, and Closing Package (audited) data], by trading partner and reciprocal category.
- Generates reports for submission to 35 CFO/Non-CFO agencies to facilitate reconciliation at the reporting level.

# **Intragovernmental Reporting and Analysis System (IRAS), *Cont'd***

## **IRAS Methodology**

- Uploads data files (quarterly intragovernmental trial balance extracts, Quarterly IFCS, FACTS I, and ultimately Closing Package info) in a Relational Database Software Application, supported by Structured Query Language (SQL), using Visual Basic Protocol.
- Translates reporting into reciprocal categories (RC).
- Generates reports and data queries by activating various parameters (e.g., reporting agency, trading partner, RC, SGL, Fund Group within a quick-access, user-friendly, environment).

# IRAS Start Screen

## Intragovernmental Reporting & Analysis System

### IRAS Modules



#### Reciprocal Categories

-Reports by Reciprocal Category



#### SGL & Fund Tools/Reports

-ATB Reports  
-SGL Reports by Partner



#### Financial Statement Reports

-Reports by Financial Statement Element



#### Intragovernmental Analysis Reports

-Summary (for Agency CFOs)  
-Detail (for Agency Working-level staff)



#### Fiduciary Reports-FACTS vs IFCS

-Investments, Borrowings, DoL, OPM



#### Category Maintenance Form

-Category Assignment to SGLs



#### Compare Files

-Changes, Additions, Deletions Between  
Two FACTS I Files



Exit IRAS

Reference Tables

Administrative Function

Important  
Notes for...

8/4/2003



Latest Hyperion Update  
3/20/2003, 10:47:00 AM

Latest IRAS Update  
8/4/2003, 8:15:00 AM

#### STATUS OF FACTS I ENTRY

Agency	Total Funds	Total Entered	Total NOT Entered
03	19	19	0
04	4	4	0
05	3	3	0
08	3	2	1
09	12	7	5
11	75	67	8
12	393	336	47
<b>Totals</b>	<b>2796</b>	<b>2251</b>	<b>545</b>

IRAS System  
Developed by  
Ben Sussman

# Reciprocal Categories: Module 1

**IRAS** Click for HELP Lights

**The Filter Board**  
 Step 1. Select Category Type  
 Step 2. Apply Desired Filters including More Options  
 Step 3. Click Filter Step 4. RESET  
**Select Category View**  
 1-Absolute View

Agencies-Select Disabled  
 Category  
 Agency  
 Partner  
 Action

☐ Filter Category  
☐ Filter Agency  
☐ Filter Partner  
☐ Filter Action

More Options  
 FILTER  
 RESET

Alternative View  
 Print Form (Preview)  
 Export Data to EXCEL

**Select from List Box to Batch-Print**  
**Report No. 1a-1**  
 AgTP Catego  
 12 - 19 24  
 12 - 20 01  
 12 - 20 22  
 12 - 20 24  
 12 - 20 25  
 12 - 20 02  
 12 - 20 03  
 12 - 20 29  
 12 - 20 17

Hold the Ctrl key down while Selecting with Mouse  
 Click to Print  
 Clear Selection

**Reciprocal Categories Main Page** Title of Category Selected  
 HOME EXIT  
 Appropriation Transfers In/Out  
 FACTS I Loaded: #Name?

Click Here for Field Descriptions

**Applicable SGL Accounts**  
 SGLac Title  
 5740 TP=ALL Appropriated Earmarked Receipts Transferred In  
 5745 TP=ALL Appropriated Earmarked Receipts Transferred Out  
 5750 TP=ALL Expenditure Financing Sources Transfers In

Rpt Agy	Partner	Category	Amount-Rpt.Agy	Amount-Partner	Recip. Difference	Recip. Diff. Percent	
↓↑	↓↑	↓↑	↓↑	↓↑	↓↑	↓↑	
03	00	Q 19	\$1,086	\$0	\$1,086	NA	ClickMe!
03	00	X 29	\$3,691	\$0	\$3,691	NA	ClickMe!
03	00	X 26	\$4,637	\$0	\$4,637	NA	ClickMe!
03	00	P 18	\$117,900	\$0	\$117,900	NA	ClickMe!
03	00	T 22	\$1,566,238	\$0	\$1,566,238	NA	ClickMe!
03	00	U 23	\$2,408,392	\$0	\$2,408,392	NA	ClickMe!
03	00	V 24	\$2,745,934	\$0	\$2,745,934	NA	ClickMe!
03	03	X 26	(\$4,637)	(\$4,637)	\$0	0.00%	ClickMe!
03	03	S 21	(\$114)	(\$114)	\$0	0.00%	ClickMe!
03	03	3 29	\$0	\$0	\$0	NA	ClickMe!
03	03	Y 27	\$1,200,000	\$1,200,000	\$0	0.00%	ClickMe!
03	03	T 22	\$1,543,230	\$1,543,230	\$0	0.00%	ClickMe!
03	03	Z 28	\$2,626,612	\$2,626,612	\$0	0.00%	ClickMe!
03	03	V 24	\$24,714,263	\$24,714,263	\$0	0.00%	ClickMe!
03	03	Q 19	\$52,454,044	\$52,454,044	\$0	0.00%	ClickMe!
03	04	T 22	\$17,526	\$0	\$17,526	NA	ClickMe!
03	04	U 23	\$212,979	\$0	\$212,979	NA	ClickMe!
03	04	W 25	\$1,386,000	\$0	\$1,386,000	NA	ClickMe!
03	04	V 24	\$3,772,056	\$3,358,390	\$413,666	10.97%	ClickMe!
03	05	U 23	\$58,634	\$0	\$58,634	NA	ClickMe!

5420 Records \$18,151,369,578,005 \$7,914,490,037,738 10,236,879,540,267 #Name?

Click for Manual

# Reciprocal Categories Module 1: Selected Agencies

**IRAS** Click for HELP Lights

Step 1. Select Category Type  
Step 2. Apply Desired Filters  
including More Options  
Step 3. Click Filter Step 4. RESET

Select Category View

1-Absolute View

## The Filter Board

Agencies-  
Select  
Disabled

Category   
Agency   
Partner   
Action

☐ Filter Category  
☒ Filter Agency  
☒ Filter Partner  
☐ Filter Action

More Options

**FILTER**

**RESET**

Alternative View

**Print Form  
(Preview)**

**Export Data to  
EXCEL**

Select from List Box to  
Batch-Print

Report No. 1a-1

AgTP	Category
20 - 28 29	
20 - 28 23	
20 - 28 22	
20 - 28 24	
20 - 28 02	
20 - 28 04	
20 - 28 01	

Hold the Ctrl  
key down  
while  
Selecting  
with Mouse

**Click to  
Print**

**Clear  
Selection**

## Reciprocal Categories Main Page

**HOME**

**EXIT**

FACTS I Loaded: 3/20/2003, 10:47

Click Here for Field Descriptions

Title of Category Selected

Uncategorized - SGLs that are NOT  
assigned to any other category

## Applicable SGL Accounts

SGLac	Title
1010 TP=ALL	Fund Balance With Treasury
1319 TP=ALL	Allowance for Loss on Accounts Receivable
1325 TP=ALL	Taxes Receivable

Rpt Agy	Partner	Category	Amount-Rpt.Agy	Amount-Partner	Recip. Difference	Recip. Diff. Percent
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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20	28	3	29	\$254	\$41,028,505	(\$41,028,251)	-100.00%	ClickMe!
20	28	U	23	\$984	\$96,834	(\$95,850)	-98.98%	ClickMe!
20	28	T	22	\$1,636,359	\$7	\$1,636,351	100.00%	ClickMe!
20	28	V	24	\$79,506,085	\$81,026,414	(\$1,520,329)	-1.88%	ClickMe!
20	28	B	02	\$20,261,075,442	\$20,261,625,619	(\$550,177)	0.00%	ClickMe!
20	28	D	04	\$78,603,756,965	\$78,603,960,764	(\$203,799)	0.00%	ClickMe!
20	28	A	01	\$1,329,045,845,760	\$1,329,045,761,375	\$84,385	0.00%	ClickMe!

7 Records

\$1,427,991,821,848

\$1,428,033,499,519

(\$41,677,670)

0.00%

[Click for Manual](#)

Application Created & Developed by  
Benjamin Sussman (202) 874-9898

**OUT OF BALANCE**



# Reciprocal Categories Module 1: SGL and Fund Group

Close Form	View/Print Report					<u>Category Title</u>
<b>Export to EXCEL</b>	<b>Rptg. Agency</b>	<u>Agency</u>	<u>Trading Partner</u>	<u>Category</u>	<b>Securities Issued by Federal Agencies Under General &amp; Special Authority</b>	
	<b>Trading Ptr.</b>	20	28	01		

**AGENCY Detail**

Agy.	TP	Amount	SGL	Fund Symbol	Fund Title
20	28	\$1,329,045,897,000.00	2530	20040500	PUBLIC DEBT PRINCIPAL - BPD
20	28	(\$51,240.13)	2530	20040550	Govt Wide Borrow/Dept-Wide Loan - BPD

**TRADING PARTNER Detail**

TP	Agy	Amount	SGL	Fund Symbol	Fund Title
20	28	(\$222,640.00)	1611	28008007	DISABILITY INS TRUST FUND
20	28	\$87,015.27	1613	28008007	DISABILITY INS TRUST FUND
20	28	\$30,250,000.00	1630	28008007	DISABILITY INS TRUST FUND

**TOTALS**

<b>Agency</b>	<b>\$1,329,045,845,759.87</b>
<b>Trading Partner</b>	<b>\$1,329,045,761,375.27</b>
<b>Difference:</b>	<b>\$84,384.60</b>

# Intragovernmental Analysis Reports

## Module 4:

IRAS System  
Intragovernmental Analysis Report Selection

FACTS I Data Loaded:  
3/20/2003, 10:47

HOME

Agencies in List:  
39

Partners in List:  
39

Agency

Big 35--Click to Show ALL Agencies

12 Department of Agriculture  
13 Department of Commerce  
14 Department of Interior  
15 Department of Justice  
16 Department of Labor  
160 Pension Benefit Guaranty Corporation  
17 Department of the Navy  
18 U. S. Postal Service  
19 Department of State  
20 Department of the Treasury  
21 Department of the Army  
24 Office of Personnel Management  
25 National Credit Union Administration  
27 Federal Communications Commission  
28 Social Security Administration

Partner

Big 33--Click to Show ALL Partners

12 Department of Agriculture  
13 Department of Commerce  
14 Department of Interior  
15 Department of Justice  
16 Department of Labor  
17 Department of the Navy  
18 U. S. Postal Service  
19 Department of State  
20 Department of the Treasury  
21 Department of the Army  
24 Office of Personnel Management  
25 National Credit Union Administration  
27 Federal Communications Commission  
28 Social Security Administration  
31 U.S. Nuclear Regulatory Commission

Category

d-1. Intragov. Detail Report for Category

Select Agency, Partner, then Select below, then Click-->

Click

Select an Agency to Filter

Cate	catTitle	Agency Sum	Partner Sum	Recip Diff
01	Securities Issued by Federal Agencies Under General	\$1,329,045,845.759.87	\$1,329,045,761,375.27	\$84,384.60
02	Federal Interest Receivable/Federal Interest Payable	\$20,261,075,442.17	\$20,261,625,618.75	(\$550,176.58)
04	Non-exchange Interest Revenue & Expense, Gains	\$78,603,756,965.29	\$78,603,960,764.48	(\$203,799.19)
22	Accounts Receivable, Accounts Payable, and Other	\$1,636,358.51	\$7.32	\$1,636,351.19
23	Federal Advances/Federal Advances from Others	\$983.54	\$96,834.00	(\$95,850.46)
24	Intra-governmental buy/sell costs/revenues	\$79,506,085.18	\$81,026,414.05	(\$1,520,328.87)
29	Uncategorized - SGLs that are NOT assigned to any	\$253.93	\$41,028,504.77	(\$41,028,250.84)

Intragovernmental Reports

Select Report Options (for Reports a, b, c & d-Cat. 29 Only)

Category 29

Trading Partner 99

Judiciary/Congress

Present Only Biggies?  
Rpt. 'b' Only

Include Exclude

Include Exclude

Include Exclude

Yes No

a. Agency Summary Report  
Select Agency first

Click

b. Government-wide Summary Report

Click

b-1. Governmentwide Summary - By  
Reciprocal Report Elimination View

Click

c. Intragov. Activity Report by Partner  
Select Agency first

Click

d. Intragov. SGL Report by Category  
Select Agency & Partner first

Click

e. Agency Detailed Report  
Select Agency first

Click

Click to Select Reciprocal Agencies (e-1)

Click

e-1. Reciprocal Detailed Report  
Select Reciprocal Agencies first

Click

# Intragovernmental Activity Report: Treasury (20) vs. SSA (28)

*Intragovernmental Reporting and Analysis System, FMS*  
3/3/2003  
Report No. 4c.

## Intragovernmental Activity Report for Agency 20 Department of the Treasury

*Trading Partner:*

### 28 — Social Security Administration

<u>Category</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>
01	329,045,845,760	1,329,045,761,375	\$84,385
02	\$20,261,075,442	\$20,261,625,619	(\$50,177)
04	\$78,603,756,965	\$78,603,960,764	(\$203,799)
22	\$1,636,359	\$7	\$1,636,351
23	\$984	\$96,834	(\$95,850)
24	\$79,506,085	\$81,026,414	(\$1,520,329)
29	\$254	\$41,028,505	(\$41,028,251)
<b>Totals:</b>	<b><u>\$1,427,991,821,848</u></b>	<b><u>\$1,428,033,499,519</u></b>	<b><u>(\$41,677,670)</u></b>

*Trading Partner:*

### 29 — Federal Trade Commission

<u>Category</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>
22	\$12,750	\$0	\$12,750
24	\$47,091	(\$6,691)	\$53,782
<b>Totals:</b>	<b><u>\$59,841</u></b>	<b><u>(\$6,691)</u></b>	<b><u>\$66,532</u></b>

# Agency Summary Report: Treasury (20) vs. SSA (28)

Intragovernmental Reporting & Analysis System, FMS  
Report No. 4a.

Hyperion Date: 3/20/2003, 10:47  
Current Date: 8/8/2003

## Summary Intragovernmental FACTS I Reporting

Reporting Agency: 20 -- Department of the Treasury

	Reporting Agency FACTS I Total	Trading Partner FACTS I Total	Difference	Pct. Diff
00 Partner Undefined	\$168,526,916	\$0	\$168,526,916	NA
11 Office of Administration	\$1,590,666,167	\$6,389,906,308	(\$4,799,240,141)	-75.1%
12 Department of Agriculture	\$80,847,759,428	\$88,927,069,341	(\$8,079,309,913)	-9.1%
13 Department of Commerce	\$295,473,518	\$303,402,736	(\$7,929,218)	-2.6%
14 Department of Interior	\$7,083,942,911	\$7,708,698,734	(\$624,755,823)	-8.1%
15 Department of Justice	\$904,990,451	\$1,562,190,886	(\$657,200,435)	-42.1%
16 Department of Labor	\$99,001,290,848	\$75,144,193,660	\$23,857,097,187	24.1%
17 Department of the Navy	\$1,090,961,407	\$3,645,743,578	(\$2,554,782,171)	-70.1%
18 U. S. Postal Service	\$13,339,301,580	\$13,029,679,290	\$309,622,291	2.3%
19 Department of State	\$12,780,047,472	\$12,759,820,234	\$20,227,238	0.2%
21 Department of the Army	\$171,152,592	\$454,817,458	(\$283,664,865)	-62.4%
24 Office of Personnel Management	\$655,133,970,022	\$655,060,133,883	\$73,836,138	0.0%
25 National Credit Union Administration	\$5,618,969,295	\$5,622,398,770	(\$3,429,475)	-0.1%
27 Federal Communications Commission	\$6,210,745,899	\$6,213,422,300	(\$2,676,401)	0.0%
28 Social Security Administration	\$1,427,991,821,848	\$1,428,033,499,519	(\$41,677,670)	0.0%
29 Federal Trade Commission	\$59,841	(\$6,691)	\$66,532	111.2%

# Intragovernmental Performance Measures

Performance Indicator	Performance Elements			
	FY 02	FY 03	FY 04	FY 05
Timeliness	<ul style="list-style-type: none"> <li>- IFCS (Final)</li> <li>- CFO Reps</li> <li>- IG AUP</li> </ul>	<ul style="list-style-type: none"> <li>- Same as FY 02, Plus Status of Disposition (Final)</li> </ul>	<ul style="list-style-type: none"> <li>- Same as FY 03, Plus Quarterly Extract</li> </ul>	<ul style="list-style-type: none"> <li>- Same as FY 04</li> </ul>
Reconciliation of Activity	<ul style="list-style-type: none"> <li>- FACTS vs. IFCS</li> <li>- Unexplained Differences with CFA</li> </ul>	<ul style="list-style-type: none"> <li>- Same as FY 02</li> </ul>	<ul style="list-style-type: none"> <li>- Same as FY 03</li> </ul>	<ul style="list-style-type: none"> <li>- Same as FY 04</li> </ul>

# Intragovernmental Performance Measures (Cont'd)

Performance Indicator	Performance Elements			
	FY 02	FY 03	FY 04	FY 05
Reliability	<ul style="list-style-type: none"> <li>- TP Usage (00)</li> <li>- Satisfy CFP Reporting Requirements</li> </ul>	<ul style="list-style-type: none"> <li>- Same as FY 02, Plus TP Usage (99 vs. 20)</li> </ul>	<ul style="list-style-type: none"> <li>- Same as FY 03</li> </ul>	<ul style="list-style-type: none"> <li>- Same as FY 04, Plus Closing Package TP Detail</li> </ul>
Consistency/ Reasonableness	<ul style="list-style-type: none"> <li>- FACTS vs. FACTS</li> <li>- CFO Reps. vs. IG AUP</li> <li>- FACTS vs. RSI</li> </ul>	<ul style="list-style-type: none"> <li>- Same as FY 02</li> </ul>	<ul style="list-style-type: none"> <li>- Same as FY 03</li> </ul>	<ul style="list-style-type: none"> <li>- Same as FY 04, Plus Closing Package vs. RSI vs. FACTS</li> </ul>

# **Agency Interfaces**

**Presented by:**

**Sheila Miller**

**IFCS, System Administrator**



# Intragovernmental Fiduciary Confirmation System (IFCS)

## IFCS Access

- Enterprise System Access Request Form
- (ESSAS) Select Only **One** Role, provide back up for all roles
- Rules of Behavior-signed and returned to FMS
- Agency/fund symbol assignment



## **Intragovernmental Fiduciary Confirmation System (IFCS), *Cont'd***

### **IFCS Confirmation Process**

- Central Fiduciary Agencies submit files to FMS
- Files are uploaded into IFCS
- Agencies are able to confirm balances
- Explanations must be provided for all differences
- Agencies are able to view/print current and historical data

## Intragovernmental Fiduciary Confirmation System (IFCS), *Cont'd*

- System Administrators
  - Ella Hughes-Bailey 202-874-6389  
[ella.hughes-bailey @fms.treas.gov](mailto:ella.hughes-bailey@fms.treas.gov)
  - Sheila Miller 202-874-8305  
[sheila.miller@fms.treas.gov](mailto:sheila.miller@fms.treas.gov)

**Website: <http://fmsapps.treas.gov/ias>**

# **Intragovernmental Reconciliation Resources and Initiatives (IRRI) Website**

## **Website provides:**

### **A. Regulations & Guidance**

- Federal Intragovernmental Transactions Accounting Policies Guide
- FACTS I TFM 2-4000 for FY 2003 Reporting
- U.S. Standard General Ledger
- OMB Bulletin No. 01-09
- OMB Memorandum: Business Rules for Intragovernmental Transactions
- SGL Listing by Reciprocal Categories

# **Intragovernmental Reconciliation Resources and Initiatives (IRRI) Website, *Cont'd***

## **B. Forms**

- IG Agreed Upon Procedures
- CFO Representations
- Quarterly Summary Reconciliation Status Reports
- Status of Disposition
- ESSAS

# **Intragovernmental Reconciliation Resources and Initiatives (IRRI) Website, *Cont'd***

## **c. Reports & Statistics**

- Quarterly Report
  - Intragovernmental Activity Report by RC
  - Coming August 2003
- FY03 Reports
  - Fiduciary FACTS vs. IFCS Agency Benefits Report
  - Fiduciary IFCS-FACTS Comparison Report
  - Intragovernmental Activity Report by RC
  - Summary Intragovernmental Analysis Report
  - Coming January 2004

## **Intragovernmental Reconciliation Resources and Initiatives (IRRI) Website, *Cont'd***

### **D. Contact Information:**

- Central Fiduciary Agencies
- IGET Members
- Agency Operational Contacts
- FMS Contact Info
  - For The Intragovernmental Policy & Analysis Team

## **Intragovernmental Reconciliation Resources and Initiatives (IRRI) Website, *Cont'd***

### **E. Other Available Resources:**

- Key Intragovernmental Dates
- Ask a question
- Update personal contact information
- IGET Meeting Minutes

Website address: **<http://fms.treas.gov/irri/index.html>**